APPLICATION FOR
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ENTITLEMENT PROGRAM
-- 2017 Program Year Funding--

ACTIVITY NAME: The Right Place Project

APPLICANT: Legal Aid Society of Northeastern New York, Inc.

MAILING ADDRESS: 40 New Street
Saratoga Springs Zip: 12866

PHONE: (518) 689-6304 FAX: (518) 427-8352 EMAIL: lmoy@lasnny.org

CONTACT PERSON: Lillian M. Moy TITLE: Executive Director

APPLICANT: (select 1) ☐ City Department ☒ Private non-profit organization ☐ Other Public Agency

(List Dept.) (List Federal ID#) (Specify)

17-225-7115 (DUNS #)

NATIONAL OBJECTIVE (select 1):
“Benefit persons of Low/moderate income” “Address slum/blight Conditions” “Urgent CD Need”
☐ L/M Income Area Benefit ☐ “N/A” ☐ Slum/blighted Area ☐ “N/A” ☐ Urgent Need
☒ L/M Income Limited Clientele Activities ☐ Slum/blighted Spot Basis
☐ L/M Income Housing Activities ☐ “N/A” ☐ Urban Renewal Completion
☐ L/M Income Job Creation/Retention

REQUESTED ENTITLEMENT FUNDING: $13,167

Funding Leveraged from Other Sources: $2,633

Total Activity Cost $15,800

Proposal Abstract -- please provide a brief overview of your proposal including the number of persons that will be served with this grant in the space below:
The “Right Place Project” supports needed renovations at the offices of the Legal Aid Society of Northeastern New York at 40 New St., Saratoga Springs. The total projected costs of these repairs is $15,800. A total of $13,167 is sought from Community Development Block Grant funds. 40 New St. houses the entire staff of the Legal Aid Society of Northeastern New York’s Saratoga Springs office and our program of free civil legal services to low-income residents of the City of Saratoga Springs. During the grant term, 190-200 low-income Saratoga Springs residents will be served by LASNNY from our 40 New Street location

(Authorized Signature)
Lillian M. Moy
(Typed or Printed Name)

Executive Director
(Title)

January 30, 2017
(Date)
1. **Activity Description**

The Legal Aid Society of Northeastern New York’s “Right Place Project” seeks funds to aid in improving its building at 40 New St., Saratoga Springs. The Right Place houses LASNNY’s program of free civil legal services to low income Saratoga Springs residents. Our staff of 12 attorneys, four paralegals, Private Attorney Involvement unit and two support staff serves Saratoga Warren and Washington Counties. In 2015, a total of 1,923 cases were closed by the staff of the Saratoga Springs office. Fully 11% of all matters handled by staff in this office are for low-income residents of the City of Saratoga Springs. We expect the 2016 statistics to be similar. LASNNY provides civil legal services to victims of domestic violence, those at risk of homelessness, low income children with disabilities, elders, and those seeking Supplemental Nutrition Assistance Project benefits (food stamps), disability and or public assistance benefits.

A. The Right Place Project will help secure LASNNY’s ongoing program of civil legal services from our location at 40 New Street.

B. **Community Need.**

LASNNY’s program of civil legal services fulfills high priority housing needs for homelessness prevention, as well as high priority public service needs, including addressing the essential needs of at-risk youth and the elderly and people with special needs, all of whom fall within our principal client sub-groups.

All of our clients are low or moderate income people, principally very low income people. Our primary federal funder, the Legal Services Corporation, dictates eligibility of 125% of poverty, or $30,375 for a family of four. Our primary State funder sets eligibility at 200% of poverty, or $48,600 for a family of four. Both standards are close to or below the low income mark and well below the moderate income mark set by HUD. Almost all of our Saratoga Springs clients had gross income below 200% of poverty. Thus our program of free civil legal services also serves the National Objectives of the CDBG program.

The premises at 40 New Street is used solely to house staff of the Legal Aid Society of Northeastern New York. Our legal services are provided without charge to eligible clients.

The City of Saratoga Springs has a significant low income population with approximately 6.8% or 1,668 persons living in poverty, and 4,742 living under 200% of poverty (American Community Survey, 2011-2015). According to New York’s latest Legal Needs Study conducted in 2010 by Lake Research Group, predicted that 47% of all low income New Yorkers (under 200% of poverty) will experience one or more legal problems each year. In the City of Saratoga Springs alone, this means that approximately 2,229 people are likely to experience a civil legal problem in the year to come. In spite of the work done by the Legal Aid Society and other pro bono assistance, many low income residents of Saratoga Springs still cannot have their legal needs met with legal assistance.

Supporting the Legal Aid Society’s location within the City of Saratoga Springs is a great benefit to low income residents of the City. The City recognized this when it helped Legal Aid acquire the building in 2013. LASNNY now seeks to install new bathroom floors in the rest rooms, install a kitchen sink for staff and add three windows with door canopies. Maintaining the building at 40 New Street in such a way lowers our energy costs, increases security and protects us against rising repair costs in the future. LASNNY is located at 40 New Street because its location -- with ample parking and proximity to the bus line -- is conveniently located for our clients. The building is easily reached by many low income residents.

Use of CDBG funds to support the purchase and install window/door canopies, install bathroom floors in men’s and women’s restrooms and install sink in the employee break room at 40 New Street meets the national
objectives of the Community Development Block Grant program. All of the civil legal services activities provided by the Legal Aid Society of Northeastern New York benefit persons of low and moderate income. There is no other program of publically funded lawyers for low income residents of Saratoga Springs within the City limits. LASNNY has done an excellent job in leveraging other public funding to serve Saratoga Springs residents. For example, our NYS Division of Criminal Justice Services and US Department of Justice funding was won competitively and serves Saratoga Springs’ domestic violence victims. Such grants do not, however, pay for other than personnel costs such as building and operating costs. We seek only about 80% of the total renovation costs needed this year.

Low income and vulnerable residents of the City of Saratoga Springs urgently need access to the services of the Legal Aid Society today and into the future. Consider the following stories of Legal Aid clients who were able to improve their lives due to the legal services provided by the Legal Aid Society:

_Insert new?

C. Who Will Benefit
Maintaining and improving the Legal Aid Society of Northeastern New York’s building at 40 Street will support LASNNY paralegals and lawyers who benefit Saratoga Springs residents who are low and very low income. Enhanced security will benefit both clients and staff of the Society. The Legal Aid Society interviews each applicant for eligibility about their income and assets. Under our 2016 Federal financial guidelines, a household of four cannot have a monthly gross income greater than $2,531 (annualized at $30,375). This is well below the income levels identified for the low income households (household of four, with an annual gross income of $41,000) the City aims to serve with its community development block grant program. LASNNY’s services fulfill the national objective for benefiting persons of low and moderate income.

D. Performance Goals
If fully funded, the Legal Aid Society anticipates serving 190-200 low income households with advice, brief service, negotiation and full representation. We expect to obtain favorable outcomes for 80% of all households who receive full representation. Case file records and the Society’s case management system will document whether we have met our performance goals.

E. Timeframe/Schedule.

1. Obtain final competitive proposals for proposed renovations. 
   Time Frame: July 1, 2017 – September 30, 2017

2. Install bathroom floors, sink and canopies at 40 New St. 
   By December 1, 2017

3. Provide free civil legal services to low and moderate income residents of Saratoga Springs. 
   Ongoing from date of commencement

4. Hold at least one community legal education seminar at 40 New Street for low income residents and community agencies that serve them. 
   by January 31, 2018
F. The Right Place Project does not require any additional local, state or federal approval.

2. Organizational Capacity

A. Overview of the Legal Aid Society of Northeastern New York
The Legal Aid Society of Northeastern New York (LASNNY) is the sole direct provider of civil legal services to the poor located in Saratoga Springs. We are the successor organization to the Legal Aid Society of Albany which was founded in 1923. We provide civil legal services to low income people in 16 counties in northeastern New York in a broad range of substantive areas including public assistance, housing, family and consumer law.

LASNNY has five offices, with the main office in Albany at 55 Colvin Avenue. We have had an office in Saratoga Springs since 1980 and are currently located at 40 New Street. The Saratoga staff consists of seven attorneys, two paralegals and two support staff. Our current annual budget is $9,156,442. Attached is a copy of our current Board officers and members. Our immediate past Board President is Saratoga Springs attorney, Ronald Kim. Susan Christopher, President of the Jefferson Terrace Tenants’ Association, serves on our Board of Directors.

LASNNY has received CDBG funding in the past, as follows:

<table>
<thead>
<tr>
<th>Date Range</th>
<th>Project Description</th>
<th>Funding Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 1996 - Sept</td>
<td>Homelessness Prevention Project</td>
<td>13,500</td>
</tr>
<tr>
<td>October 1997 - Sept</td>
<td>Homelessness Prevention Project</td>
<td>15,000</td>
</tr>
<tr>
<td>October 1998 - Sept</td>
<td>Homelessness Prevention Project</td>
<td>8,000</td>
</tr>
<tr>
<td>October 1999 - Sept</td>
<td>Homelessness Prevention Project</td>
<td>15,000</td>
</tr>
<tr>
<td>July 1, 2001 - June 30, 2002</td>
<td>Homelessness Prevention Project</td>
<td>15,000</td>
</tr>
<tr>
<td>July 1, 2002 - June 30, 2003</td>
<td>Homelessness Prevention Project</td>
<td>15,000</td>
</tr>
<tr>
<td>July 1, 2003 - June 30, 2004</td>
<td>Homelessness Prevention Project</td>
<td>15,000</td>
</tr>
<tr>
<td>July 1, 2004 - June 30, 2005</td>
<td>Homelessness Prevention Project</td>
<td>15,000</td>
</tr>
<tr>
<td>July 1, 2005 - June 30, 2006</td>
<td>Homelessness Prevention Project</td>
<td>16,000</td>
</tr>
<tr>
<td>July 1, 2006 - June 30, 2007</td>
<td>Homelessness Prevention Project</td>
<td>16,000</td>
</tr>
<tr>
<td>July 1, 2007 - June 30, 2008</td>
<td>Homelessness Prevention Project</td>
<td>13,000</td>
</tr>
<tr>
<td>July 1, 2008 - June 30, 2009</td>
<td>Homelessness Prevention Project</td>
<td>12,000</td>
</tr>
<tr>
<td>July 1, 2009 - June 30, 2010</td>
<td>Homelessness Prevention Project</td>
<td>12,000</td>
</tr>
<tr>
<td>July 1, 2010 - June 30, 2011</td>
<td>Homelessness Prevention Project</td>
<td>12,000</td>
</tr>
<tr>
<td>July 1, 2011 - June 30, 2012</td>
<td>Homelessness Prevention Project</td>
<td>10,059</td>
</tr>
<tr>
<td>July 1, 2012 - June 30, 2013</td>
<td>Homelessness Prevention Project</td>
<td>8,000</td>
</tr>
<tr>
<td>July 1, 2013 - June 30, 2014</td>
<td>Homelessness Prevention Project</td>
<td>8,378</td>
</tr>
<tr>
<td>July 1, 2014 - June 30, 2015</td>
<td>Homelessness Prevention Project</td>
<td>8,447</td>
</tr>
<tr>
<td>July 1, 2014 - June 30, 2015</td>
<td>The Right Place Project</td>
<td>10,557</td>
</tr>
<tr>
<td>July 1, 2015 - June 30, 2016</td>
<td>Homelessness Prevention Project</td>
<td>7,500</td>
</tr>
<tr>
<td>July 1, 2016 - June 30, 2017</td>
<td>The Right Place Project</td>
<td>12,920</td>
</tr>
</tbody>
</table>

B. LASNNY’s Experience -- In 2015, LASNNY closed 9,011 cases in various substantive areas, including homelessness prevention, housing, public assistance, disability and family law. Our work, including legal representation, community legal education (in person, in print and on the internet), information and referrals directly benefitted 60,112 individuals. Some of the benefits clients received were the prevention of homelessness funded by this grant and safety from domestic violence. This includes case closings under our Private Attorney Involvement (PAI) program. Via the PAI program, LASNNY screens and refers cases for low
income clients to private attorneys who handle these cases on a pro bono basis. We expect our 2016 achievements to be similar.

LASNNY has successfully competed for state and federal grants which bring resources to serve the low income residents of the City of Saratoga Springs. These include state and federal grants to provide general civil legal services (Legal Services Corporation, IOLA Fund and Judiciary Civil Legal Services), specialized projects to serve victims of domestic violence, those at risk of homelessness and those too disabled to work also benefit the residents of the City.

Our staff of experienced and committed attorneys, along with our systems to provide legal services in an efficient and effective manner, enable us to achieve the significant successes of our Saratoga Springs office. The office is led by our long-term supervising attorney, Mary Withington. Our work as advocates in the Saratoga Springs community, our experience in administering public funds responsibly, and our ability to produce the high priority outcomes desired demonstrate our ability to continue the Homelessness Prevention Project.

C. LASNNY Staff
LASNNY staff are led by Mary Withington. A staff roster is attached and resumes of our attorney staff are attached. The supervising attorney and the Executive Director will monitor our quarterly progress to enable us to gauge the quantity of client services and the level of services being provided. Financial management is performed by Lillian M. Moy, Executive Director and Shamim Huq, Fiscal Director, both of whom have extensive experience in program and financial management.

D. While there are no other formal partners in this activity, the Legal Aid Society will work cooperatively with staff of the City of Saratoga Springs Community Development Office, the Office of Public Safety and many other community agencies in implementing the Right Place Project.
3. **Activity Budget**

A. See Attached.

B. If fully funded, substantial leveraging of 20% is pledged through other Legal Aid funding. LASNNY expenses include $15,800 to install new bathroom floors, a sink for employees and three window/door canopies. The proposal is based on preliminary bids.
# Construction/Site Development Budget

(Entitlement Grant + Leveraged Funds = Total Activity Cost)

<table>
<thead>
<tr>
<th>Preconstruction</th>
<th>Entitlement Grant</th>
<th>Leveraged Funds*</th>
<th>Total Activity Cost</th>
<th>*Source of leveraged Funds and In-Kind Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Engineering</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Architectural/Design</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees and Permits</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Subtotal**

<table>
<thead>
<tr>
<th>Development</th>
<th>Entitlement Grant</th>
<th>Leveraged Funds*</th>
<th>Total Activity Cost</th>
<th>*Source of leveraged Funds and In-Kind Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Relocation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Site Preparation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Construction – materials</td>
<td>9,217</td>
<td>1,843</td>
<td>11,060</td>
<td>Legal Aid fundraising account</td>
</tr>
<tr>
<td>Construction – labor</td>
<td>3,950</td>
<td>790</td>
<td>4,740</td>
<td>Legal Aid fundraising account</td>
</tr>
<tr>
<td>Construction Financing</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other –</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Subtotal** 13,167 2,633 15,800

**Total Cost** 13,167 2,633 15,800
Attachment to

Construction/Site Development Budget

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fabricate and install three new awnings over exterior doors</td>
<td>7,000</td>
</tr>
<tr>
<td>Extend plumbing to break area and cut hole in granite to receive new sink</td>
<td>2,500</td>
</tr>
<tr>
<td>Redo tile flooring in both men’s and women’s bathrooms</td>
<td>3,600</td>
</tr>
<tr>
<td><strong>TOTAL PROJECT COST</strong></td>
<td><strong>$15,800</strong></td>
</tr>
</tbody>
</table>
Organization: Legal Aid Society of Northeastern New York, Inc.

Mailing Address: 55 Colvin Avenue, Albany, NY 12206

Federal ID# 14-1338448 Phone: (518) 462-6765 Fax: (518) 427-8352

1. Please identify your fiscal year: January 1 to December 31

Please identify below the funding received during your last fiscal year:

2. Community Development Block Grant Entitlement Funding (CDBG):

CDBG Activity Name: The Right Place Project

CDBG Funding Program Year: 7/16 - 6/17 CDBG Funding Amount: $12,920

3. Other Federal Financial Awards (cash & non-cash):

<table>
<thead>
<tr>
<th>Government Agency / Program Name</th>
<th>Catalog #</th>
<th>Amount of Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal Services Corporation</td>
<td>10.233010</td>
<td>$1,272,200</td>
</tr>
<tr>
<td>US Department of Treasury/LITC</td>
<td>21,008</td>
<td>$100,000</td>
</tr>
<tr>
<td>US Department of Justice</td>
<td>16.524</td>
<td>$400,000</td>
</tr>
</tbody>
</table>

4. During your last fiscal year, has your organization expended more than $300,000 in total federal financial awards (inc. CDBG and all other federal assistance)? YES* X NO

*If “yes”, include a copy of your latest Single Audit Report with this completed and signed form as part of your application. If you answered “No”, please complete, sign and return this form.

5. Are you aware of any financial audit violations, findings or questioned costs relating to any activity funded with federal financial assistance? YES* X NO

*If yes, please describe:

6. Other Saratoga County Awards (cash & non-cash):

<table>
<thead>
<tr>
<th>Identify Program Name &amp; Year of Award</th>
<th>Identify Amount of Co. Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

Authorized Signature

Date
ORGANIZATION: Legal Aid Society of Northeastern New York, Inc.

MAILING ADDRESS: 55 Colvin Avenue, Albany, NY 12206

FEDERAL ID# __14-338448__ PHONE: (518) 462-6765 FAX: (518) 427-8352

1. Please identify your fiscal year: January 1 to December 31

Please identify below the funding received during your last fiscal year:

2. Community Development Block Grant Entitlement Funding (CDBG):

CDBG Activity Name: The Right Place Project

CDBG Funding Program Year: 7/16 - 6/17 CDBG Funding Amount: $12,920

3. Other Federal Financial Awards (cash & non-cash):

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<tr>
<th>Organization</th>
<th>CDFA #</th>
<th>Amount of Awards</th>
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</tr>
</tbody>
</table>

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*If "yes", include a copy of your latest Single Audit Report with this completed and signed form as part of your application. If you answered "No", please complete, sign and return this form.

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*If yes, please describe:

6. Other Saratoga County Awards (cash & non-cash):

<table>
<thead>
<tr>
<th>Program Name &amp; Year of Award</th>
<th>Identify Amount of Co. Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

Authorized Signature

Date 1/30/17
APPLICATION FOR
COMMUNITY DEVELOPMENT BLOCK GRANT
(CDBG)
ENTITLEMENT PROGRAM
-- 2017 Program Year Funding --

Attachment A
List of Board Officers/Members
APPLICATION FOR
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) ENTITLEMENT PROGRAM
-- 2017 Program Year Funding --

LEGAL AID SOCIETY OF NORTHEASTERN NEW YORK
BOARD OF DIRECTORS

PRESIDENT
Thomas J. O'Connor, Esq.

1ST VICE PRESIDENT
William Nolan, Esq.

2ND VICE PRESIDENT
Ben Fishman

TREASURER
Sanjeeve DeSoyza, Esq.

SECRETARY
JonDavid DeLong, Esq.

MEMBERS
Mathew Barry, Esq.
Jasmine Ceniceros
Jondavid DeLong, Esq.
Benjamin Fishman
Edward Kaplan, Esq.
Victor Mazzotti, Esq.
Nicholas Pignone, Esq.
Patricia L.R. Rodriguez, Esq.
Bethany Schumann-McGhee, Esq.
Jenifer Wharton, Esq.
APPLICATION FOR
COMMUNITY DEVELOPMENT BLOCK GRANT
(CDBG)
ENTITLEMENT PROGRAM
-- 2017 Program Year Funding --

Attachment B
2015 Financial Audit & A-133 Audit
THE LEGAL AID SOCIETY
OF NORTHEASTERN NEW YORK, INC.
LSC RECIPIENT 233010

FINANCIAL STATEMENTS
AND OTHER FINANCIAL INFORMATION
DECEMBER 31, 2015 AND 2014
<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independent Auditor's Report</td>
<td>1-2</td>
</tr>
<tr>
<td>Financial Statements</td>
<td></td>
</tr>
<tr>
<td>Statements of Financial Position</td>
<td>3</td>
</tr>
<tr>
<td>Statements of Activities</td>
<td>4-5</td>
</tr>
<tr>
<td>Statements of Cash Flows</td>
<td>6</td>
</tr>
<tr>
<td>Statements of Functional Expenses</td>
<td>7-8</td>
</tr>
<tr>
<td>Notes to Financial Statements</td>
<td>9-15</td>
</tr>
<tr>
<td>Other Financial Information</td>
<td></td>
</tr>
<tr>
<td>Schedule of Support, Revenue, Expenses and Changes in Net Assets</td>
<td>16</td>
</tr>
<tr>
<td>Additional Reports Required by Government Auditing Standards and by the Uniform Guidance</td>
<td></td>
</tr>
<tr>
<td>Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards</td>
<td>17-18</td>
</tr>
<tr>
<td>Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance</td>
<td>19-20</td>
</tr>
<tr>
<td>Schedule of Expenditures of Federal Awards</td>
<td>21</td>
</tr>
<tr>
<td>Notes to Schedule of Expenditures of Federal Awards</td>
<td>22</td>
</tr>
<tr>
<td>Schedule of Findings and Questioned Costs</td>
<td>23</td>
</tr>
</tbody>
</table>
INDEPENDENT AUDITOR’S REPORT

Board of Directors
The Legal Aid Society
of Northeastern New York, Inc.
Albany, New York

Report on the Financial Statements

We have audited the accompanying financial statements of The Legal Aid Society of Northeastern New York, Inc. (a nonprofit organization), LSC Recipient 233010, which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Legal Aid Society of Northeastern New York, Inc. as of December 31, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of support, revenue, expenses and changes in net assets on page 17 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The schedule of expenditures of federal awards on page 21 is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 26, 2016 on our consideration of The Legal Aid Society of Northeastern New York, Inc.’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering The Legal Aid Society of Northeastern New York, Inc.’s internal control over financial reporting and compliance.

The audit partner responsible for the 2015 and 2014 audits of The Legal Aid Society of Northeastern New York, Inc., LSC Recipient 233010, is John A. Cricione, CPA and James M. Cusack, CPA, respectively. The employer ID# for Cusack & Company, CPA’s LLC is 14-1800427.

Latham, New York
April 26, 2016
### THE LEGAL AID SOCIETY OF NORTHEASTERN NEW YORK, INC.

**LSC RECIPIENT 233010**

**STATEMENTS OF FINANCIAL POSITION**

**DECEMBER 31, 2015 AND 2014**

#### ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$860,372</td>
<td>$926,065</td>
</tr>
<tr>
<td>Client Escrow Funds</td>
<td>38,523</td>
<td>35,273</td>
</tr>
<tr>
<td>Grants and Accounts Receivable, Net of Allowance</td>
<td>1,674,085</td>
<td>1,338,666</td>
</tr>
<tr>
<td>Promises to Give, Net of Allowance</td>
<td>214,192</td>
<td>147,699</td>
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<tr>
<td>Prepaid and Other Current Assets</td>
<td>66,458</td>
<td>65,018</td>
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<tr>
<td><strong>Total Current Assets</strong></td>
<td>2,853,630</td>
<td>2,512,721</td>
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<tr>
<td><strong>Property</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land, Building and Equipment, at Cost</td>
<td>2,424,147</td>
<td>2,371,406</td>
</tr>
<tr>
<td>Less: Accumulated Depreciation</td>
<td>(1,174,500)</td>
<td>(1,057,438)</td>
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<tr>
<td><strong>Total Property, Net</strong></td>
<td>1,249,647</td>
<td>1,313,968</td>
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<tr>
<td><strong>Other Assets</strong></td>
<td></td>
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<tr>
<td>Endowment Funds</td>
<td>209,849</td>
<td>219,816</td>
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<tr>
<td>Tuition Loan Program</td>
<td>87,081</td>
<td>61,676</td>
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<tr>
<td>Security Deposits</td>
<td>1,640</td>
<td>1,640</td>
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<tr>
<td><strong>Total Other Assets</strong></td>
<td>298,570</td>
<td>283,132</td>
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<tr>
<td><strong>Total Assets</strong></td>
<td>$4,401,847</td>
<td>$4,109,821</td>
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</table>

#### LIABILITIES AND NET ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Liabilities</strong></td>
<td></td>
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<tr>
<td>Line of Credit Payable</td>
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<td>$620,000</td>
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<td>Current Portion of Long-term Debt</td>
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<td>36,610</td>
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<tr>
<td>Accounts Payable</td>
<td>248,855</td>
<td>166,370</td>
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<td>Accrued Expenses</td>
<td>517,191</td>
<td>462,506</td>
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<td>Client Trust Deposits</td>
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<td>35,273</td>
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<tr>
<td>Deferred Revenue</td>
<td>92,893</td>
<td>108,610</td>
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<td><strong>Total Current Liabilities</strong></td>
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<td>1,429,369</td>
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<tr>
<td><strong>Noncurrent Liabilities</strong></td>
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<td></td>
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<tr>
<td>Long-term Debt, Net of Current Portion</td>
<td>446,014</td>
<td>484,347</td>
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<td><strong>Total Liabilities</strong></td>
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<td>1,913,716</td>
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<tr>
<td><strong>Net Assets</strong></td>
<td></td>
<td></td>
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<tr>
<td>Unrestricted</td>
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<td>1,681,682</td>
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<tr>
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<td>460,873</td>
<td>514,423</td>
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<tr>
<td><strong>Total Net Assets</strong></td>
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<td>2,196,105</td>
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<tr>
<td><strong>Total Liabilities and Net Assets</strong></td>
<td>$4,401,847</td>
<td>$4,109,821</td>
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</tbody>
</table>

See accompanying notes and independent auditor’s report.
<table>
<thead>
<tr>
<th>Support, Revenue and Reclassifications</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal Services Corporation</td>
<td>$  -</td>
<td>$ 1,235,643</td>
<td>$ 1,235,643</td>
</tr>
<tr>
<td>LSC Pro Bono Innovation Grant</td>
<td>-</td>
<td>60,000</td>
<td>60,000</td>
</tr>
<tr>
<td>Legal Assistance of Western NY (PBIF LSC Pass Through)</td>
<td>-</td>
<td>8,596</td>
<td>8,596</td>
</tr>
<tr>
<td>Disability Advocacy Program</td>
<td>-</td>
<td>597,541</td>
<td>597,541</td>
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<tr>
<td>Interest on Lawyers Account</td>
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<td>989,375</td>
<td>989,375</td>
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<tr>
<td>Community Development Block Grants</td>
<td>-</td>
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<td>7,974</td>
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<tr>
<td>Contributions, Fund Raising &amp; Donated Services</td>
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<td>-</td>
<td>275,344</td>
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<tr>
<td>Interest Income</td>
<td>374</td>
<td>4,208</td>
<td>4,582</td>
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<tr>
<td>Unrealized Loss on Endowment Fund</td>
<td>-</td>
<td>(10,724)</td>
<td>(10,724)</td>
</tr>
<tr>
<td>DCIS Legislative Item</td>
<td>-</td>
<td>35,811</td>
<td>35,811</td>
</tr>
<tr>
<td>Senior Legal Services/Office for the Aging</td>
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<td>98,776</td>
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<tr>
<td>STOP Grants</td>
<td>-</td>
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<td>97,690</td>
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<tr>
<td>Legal Aid Society Homelessness Unit</td>
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<td>26,693</td>
<td>26,693</td>
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<tr>
<td>Miscellaneous</td>
<td>88,578</td>
<td>95,821</td>
<td>184,399</td>
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<tr>
<td>Bad Debt Recoveries</td>
<td>35,034</td>
<td>-</td>
<td>35,034</td>
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<tr>
<td>Other Local Grants</td>
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<td>183,312</td>
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<tr>
<td>Division of Criminal Justice Services (DCJS)</td>
<td>-</td>
<td>104,257</td>
<td>104,257</td>
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<tr>
<td>Nutrition Consortium</td>
<td>-</td>
<td>319,075</td>
<td>319,075</td>
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<tr>
<td>Domestic Violence Legal Assistance Program</td>
<td>-</td>
<td>83,471</td>
<td>83,471</td>
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<tr>
<td>NYS Solutions to End Homelessness</td>
<td>-</td>
<td>370,282</td>
<td>370,282</td>
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<tr>
<td>AG Homeowner Protection Program (HOPP)</td>
<td>-</td>
<td>390,380</td>
<td>390,380</td>
</tr>
<tr>
<td>NYS Judiciary CLS</td>
<td>-</td>
<td>3,107,882</td>
<td>3,107,882</td>
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<tr>
<td>Low Income Taxpayer Clinic Program</td>
<td>-</td>
<td>90,000</td>
<td>90,000</td>
</tr>
<tr>
<td>Emergency Shelter Grants</td>
<td>-</td>
<td>73,173</td>
<td>73,173</td>
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<tr>
<td>Net Assets Released from Restrictions</td>
<td>8,022,786</td>
<td>(8,022,786)</td>
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<tr>
<td>Total Support, Revenue and Reclassifications</td>
<td>8,422,116</td>
<td>(53,550)</td>
<td>8,368,566</td>
</tr>
</tbody>
</table>

Expenses

| Legal Services                          | 7,581,002 | -         | 7,581,002 |
| Management and General                  | 388,498   | -         | 388,498   |
| Fund Raising                            | 195,196   | -         | 195,196   |
| Total Expenses                          | 8,164,696 | -         | 8,164,696 |

Increase (Decrease) in Net Assets

| 257,420                                | (53,550)  | 203,870 |

Net Assets at Beginning of Year

| 1,681,682                               | 514,423   | 2,196,105 |

Net Assets at End of Year

| $ 1,939,102                             | $ 460,873 | $ 2,399,975 |

See accompanying notes and independent auditor's report.
<table>
<thead>
<tr>
<th>Support, Revenue and Reclassifications</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal Services Corporation</td>
<td>$</td>
<td>$ 1,209,937</td>
<td>$ 1,209,937</td>
</tr>
<tr>
<td>Legal Assistance of Western NY (PBJF LSC Pass Through)</td>
<td>-</td>
<td>8,596</td>
<td>8,596</td>
</tr>
<tr>
<td>Disability Advocacy Program</td>
<td>-</td>
<td>389,461</td>
<td>389,461</td>
</tr>
<tr>
<td>Interest on Lawyers Account</td>
<td>-</td>
<td>980,000</td>
<td>980,000</td>
</tr>
<tr>
<td>Community Development Block Grants</td>
<td>-</td>
<td>8,413</td>
<td>8,413</td>
</tr>
<tr>
<td>Contributions, Fund Raising &amp; Donated Services</td>
<td>361,982</td>
<td>21,000</td>
<td>382,982</td>
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<tr>
<td>Interest Income</td>
<td>226</td>
<td>1,832</td>
<td>2,078</td>
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<tr>
<td>Unrealized Gain on Endowment Fund</td>
<td>-</td>
<td>3,446</td>
<td>3,446</td>
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<tr>
<td>DCJS Legislative Item</td>
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<td>21,246</td>
<td>21,246</td>
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<tr>
<td>Senior Legal Services/Office for the Aging</td>
<td>-</td>
<td>73,326</td>
<td>73,326</td>
</tr>
<tr>
<td>STOP Grants</td>
<td>-</td>
<td>66,700</td>
<td>66,700</td>
</tr>
<tr>
<td>Legal Aid Society Homelessness Unit</td>
<td>-</td>
<td>86,701</td>
<td>86,701</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>35,740</td>
<td>118,905</td>
<td>154,645</td>
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<tr>
<td>Other Local Grants</td>
<td>-</td>
<td>159,528</td>
<td>159,528</td>
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<tr>
<td>Division of Criminal Justice Services (DCJS)</td>
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<td>44,902</td>
<td>44,902</td>
</tr>
<tr>
<td>Protection and Advocacy Programs</td>
<td>-</td>
<td>94,967</td>
<td>94,967</td>
</tr>
<tr>
<td>Nutrition Consortium</td>
<td>-</td>
<td>354,920</td>
<td>354,920</td>
</tr>
<tr>
<td>Domestic Violence Legal Assistance Program</td>
<td>-</td>
<td>170,153</td>
<td>170,153</td>
</tr>
<tr>
<td>NYS Solutions to End Homelessness</td>
<td>-</td>
<td>596,520</td>
<td>596,520</td>
</tr>
<tr>
<td>AG Homeowner Protection Program (HOPP)</td>
<td>-</td>
<td>252,039</td>
<td>252,039</td>
</tr>
<tr>
<td>Homeless Prevention and Rapid Re-housing (HPRP)</td>
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<td>3,434</td>
<td>3,434</td>
</tr>
<tr>
<td>NYS Judiciary CLS</td>
<td>-</td>
<td>2,668,406</td>
<td>2,668,406</td>
</tr>
<tr>
<td>Low Income Taxpayer Clinic Program</td>
<td>-</td>
<td>87,910</td>
<td>87,910</td>
</tr>
<tr>
<td>Emergency Shelter Grants</td>
<td>-</td>
<td>24,737</td>
<td>24,737</td>
</tr>
<tr>
<td>Net Assets Released from Restrictions</td>
<td>8,158,068</td>
<td>(8,158,068)</td>
<td>-</td>
</tr>
<tr>
<td>Total Support, Revenue and Reclassifications</td>
<td>8,556,016</td>
<td>(710,969)</td>
<td>7,845,047</td>
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</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal Services</td>
<td>6,923,547</td>
<td>-</td>
<td>6,923,547</td>
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<tr>
<td>Management and General</td>
<td>454,920</td>
<td>-</td>
<td>454,920</td>
</tr>
<tr>
<td>Fund Raising</td>
<td>192,503</td>
<td>-</td>
<td>192,503</td>
</tr>
<tr>
<td>Total Expenses</td>
<td>7,570,970</td>
<td>-</td>
<td>7,570,970</td>
</tr>
</tbody>
</table>

Increase (Decrease) in Net Assets        | 985,046      | (710,969)              | 274,077 |

Net Assets at Beginning of Year           | 696,636      | 1,225,392              | 1,922,028 |

Net Assets at End of Year                 | $ 1,681,682  | $ 514,423              | $ 2,196,105 |

See accompanying notes and independent auditor's report.
THE LEGAL AID SOCIETY OF NORTHEASTERN NEW YORK, INC.
LSC RECIPIENT 233010
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase in Net Assets</td>
<td>$ 203,870</td>
<td>$ 274,077</td>
</tr>
<tr>
<td>Adjustments to Reconcile Increase in Net Assets to Net Cash Provided By (Used In) Operating Activities:</td>
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<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>117,062</td>
<td>111,653</td>
</tr>
<tr>
<td>Bad Debt Expense, Grants</td>
<td>15,056</td>
<td>26,557</td>
</tr>
<tr>
<td>Bad Debt Recoveries, Promises to Give</td>
<td>(35,034)</td>
<td>-</td>
</tr>
<tr>
<td>Unrealized (Gain) Loss on Endowment Funds</td>
<td>10,724</td>
<td>(3,446)</td>
</tr>
<tr>
<td>Changes in Operating Assets and Liabilities (Increase) Decrease in Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Promises to Give</td>
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<td>26,668</td>
</tr>
<tr>
<td>Grants and Accounts Receivable</td>
<td>(350,475)</td>
<td>(82,911)</td>
</tr>
<tr>
<td>Prepaid and Other Current Assets</td>
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<td>(54)</td>
</tr>
<tr>
<td>Endowment Fund</td>
<td>(757)</td>
<td>(19,490)</td>
</tr>
<tr>
<td>Tuition Loan Program</td>
<td>(25,405)</td>
<td>(8,673)</td>
</tr>
<tr>
<td>Security Deposits</td>
<td>-</td>
<td>3,855</td>
</tr>
<tr>
<td>Increase (Decrease) in Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>82,485</td>
<td>(117,249)</td>
</tr>
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<td>Accrued Expenses</td>
<td>54,685</td>
<td>133,189</td>
</tr>
<tr>
<td>Deferred Revenues</td>
<td>(15,717)</td>
<td>(11,867)</td>
</tr>
<tr>
<td>Net Cash Provided By Operating Activities</td>
<td>23,595</td>
<td>332,309</td>
</tr>
</tbody>
</table>

Cash Flow Used In Investing Activities: Purchase of Land, Building and Equipment | (52,741)  | (55,928) |

Net Cash Used In Investing Activities | (52,741)  | (55,928) |

Cash Flow Provided By (Used In) Financing Activities: Net Payments on Mortgages Payable | (36,547)  | (179,421) |
| Net Proceeds from Line of Credit | -       | 120,000 |
| Net Repayments on Short-term Mortgage Payable | -       | (71,000) |

Net Cash Used In Financing Activities | (36,547)  | (130,421) |

Increase (Decrease) in Cash | (65,693)  | 145,960 |

Cash, Beginning of Year | 926,065  | 780,105 |

Cash, End of Year | $ 860,372 | $ 926,065 |


Other Non-Cash Activities In-Kind Donation of Legal Services | $ -       | $ 4,405 |

See accompanying notes and independent auditor’s report.
### THE LEGAL AID SOCIETY OF NORTHEASTERN NEW YORK, INC.
LSC RECIPIENT 23310

**STATEMENT OF FUNCTIONAL EXPENSES**
*For the Year Ended December 31, 2015*

<table>
<thead>
<tr>
<th>Expenses</th>
<th>Legal Services</th>
<th>Supporting Services</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Private</td>
<td>Management</td>
</tr>
<tr>
<td></td>
<td>Attorney</td>
<td>and</td>
</tr>
<tr>
<td></td>
<td>Involvement</td>
<td>General</td>
</tr>
<tr>
<td></td>
<td>Pro Bono</td>
<td>Fund</td>
</tr>
<tr>
<td></td>
<td>Innovation</td>
<td>Raising</td>
</tr>
<tr>
<td>Salaries and Wages</td>
<td></td>
<td>Total</td>
</tr>
<tr>
<td>Lawyers</td>
<td>$52,912</td>
<td>$3,317,381</td>
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<tr>
<td>Non-Lawyers</td>
<td>70,724</td>
<td>$31,316</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>46,169</td>
<td>$3,286</td>
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<tr>
<td>Contract Services</td>
<td>9,059</td>
<td>$3,462</td>
</tr>
<tr>
<td>Audit and Accounting</td>
<td>556</td>
<td>$3,351,983</td>
</tr>
<tr>
<td>Travel and Training</td>
<td>3,125</td>
<td></td>
</tr>
<tr>
<td>Occupancy</td>
<td>3,117</td>
<td></td>
</tr>
<tr>
<td>Repairs and Maintenance</td>
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<td></td>
</tr>
<tr>
<td>Office Expense</td>
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<td></td>
</tr>
<tr>
<td>Telephone</td>
<td>2,610</td>
<td></td>
</tr>
<tr>
<td>Library</td>
<td>2,293</td>
<td></td>
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<tr>
<td>Insurance</td>
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<tr>
<td>Professional Dues</td>
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<td></td>
</tr>
<tr>
<td>Equipment Rental</td>
<td>698</td>
<td></td>
</tr>
<tr>
<td>and Maintenance</td>
<td>354</td>
<td></td>
</tr>
<tr>
<td>Depreciation</td>
<td>117,062</td>
<td></td>
</tr>
<tr>
<td>Litigation</td>
<td>1,389</td>
<td></td>
</tr>
<tr>
<td>Interest and Bank Charges</td>
<td>48,094</td>
<td></td>
</tr>
<tr>
<td>Bad Debt Expense</td>
<td>15,056</td>
<td></td>
</tr>
<tr>
<td>Other Expense</td>
<td>877</td>
<td></td>
</tr>
<tr>
<td>Total Expenses</td>
<td>$197,705</td>
<td>$388,498</td>
</tr>
</tbody>
</table>

See accompanying notes and independent auditor's report.
## THE LEGAL AID SOCIETY OF NORTHEASTERN NEW YORK, INC.

**LSC RECIPIENT 233010**

**STATEMENT OF FUNCTIONAL EXPENSES**

**FOR THE YEAR ENDED DECEMBER 31, 2014**

<table>
<thead>
<tr>
<th>Legal Services</th>
<th>Supporting Services</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Private Attorney Involvement</strong></td>
<td><strong>Pro Bono Innovation</strong></td>
</tr>
<tr>
<td>Salaries and Wages</td>
<td></td>
</tr>
<tr>
<td>Lawyers</td>
<td>$66,843</td>
</tr>
<tr>
<td>Non-Lawyers</td>
<td>76,630</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>47,464</td>
</tr>
<tr>
<td>Contract Services</td>
<td>8,998</td>
</tr>
<tr>
<td>Audit and Accounting</td>
<td>549</td>
</tr>
<tr>
<td>Legal and Professional Fees</td>
<td>135</td>
</tr>
<tr>
<td>Travel and Training</td>
<td>5,415</td>
</tr>
<tr>
<td>Occupancy</td>
<td>4,074</td>
</tr>
<tr>
<td>Repairs and Maintenance</td>
<td>784</td>
</tr>
<tr>
<td>Office Expense</td>
<td>1,582</td>
</tr>
<tr>
<td>Telephone</td>
<td>2,449</td>
</tr>
<tr>
<td>Library</td>
<td>2,685</td>
</tr>
<tr>
<td>Insurance</td>
<td>945</td>
</tr>
<tr>
<td>Professional Fees</td>
<td>-</td>
</tr>
<tr>
<td>Equipment Rental and Maintenance</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation</td>
<td>-</td>
</tr>
<tr>
<td>Litigation</td>
<td>1,365</td>
</tr>
<tr>
<td>Interest and Bank Charges</td>
<td>-</td>
</tr>
<tr>
<td>Bad Debt Expense</td>
<td>-</td>
</tr>
<tr>
<td>Other Expense</td>
<td>1,849</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>$221,682</td>
</tr>
</tbody>
</table>

See accompanying notes and independent auditor’s report.
1. **Summary of Significant Accounting Policies**

   **Operations**

   The Legal Aid Society of Northeastern New York, Inc. (the "Society") is a nonprofit corporation organized for the purpose of providing legal assistance in noncriminal proceedings or matters to persons financially unable to afford legal assistance in Albany, New York and the surrounding sixteen county area. The Society is primarily funded through grants from the Legal Services Corporation (LSC), a nonprofit corporation established by Congress to administer a national legal assistance program. Approximately 15.7% and 15.6% of the Society's support for the years ended December 31, 2015 and 2014, respectively, was provided by LSC.

   **Basis of Accounting and Reporting**

   The financial statements of the Society have been prepared on the accrual basis. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

   **Support and Revenue**

   Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The Society reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

   The Society recognizes grant funds from LSC and other grantor agencies as support on a straight-line basis over the grant period. Revenue which has been recognized but is unexpended at the end of an accounting period is recorded in the Society's net assets as temporarily restricted. Grant monies that have been received, but have not been recognized as revenue, are recorded as deferred revenues. In accordance with a general LSC policy, the Society may use unspent monies in future periods as long as expenses incurred are in compliance with the specified terms of the LSC grant. LSC may, at its discretion, request reimbursement for expenses or return of unexpended monies, or both, as a result of noncompliance by the Society with the terms of the grant. In addition, if the Society terminates its LSC grant activities, all unexpended monies are to be returned to LSC.

   The Society reports gifts of goods and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support.
1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Support and Revenue (Continued)*

Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Society reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Expenses are recorded as decreases in unrestricted net assets when incurred in accordance with the accrual basis of accounting.

*Property*

Land, building and equipment are carried at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. The Society has a capitalization policy of $5,000.

*Expense Allocation*

The expense allocation charged to a particular funding source is based on time spent on each program for salary expense and is based on similar allocation methods for all other expenses.

*Contributions*

Contributions represent cash donations to the Society from private organizations and individuals and are recorded as unrestricted, temporarily restricted, or permanently restricted revenue depending on the existence and/or nature of any donor restrictions.

*Income Taxes*

The Society is a not-for-profit organization exempt from Federal income taxes pursuant to §501(c)(3) of the Internal Revenue Code and has been classified as a publicly-supported organization that is not a private foundation under §509(a) of the Internal Revenue Code.

*Donated Materials and Services*

Donated materials and services are recorded at their fair value in accordance with the provisions of the ASC.

*Estimates*

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.
1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Reclassifications*

Certain 2014 financial statement amounts have been reclassified to conform to 2015 financial statement presentation.

*Fair Value*

The Accounting Standards Codification requires expanded disclosures about fair value measurements and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as the price that the Society would receive upon selling an asset or pay to transfer a liability in an orderly transaction between market participants. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements), and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

*Accounting for Uncertainty in Income Taxes*

The Accounting Standards Codification requires entities to disclose in their financial statements the nature of any uncertainty in their tax position. The Society has not recognized any benefits or liabilities from uncertain tax positions in 2015 and believes it has no uncertain tax positions for which it is reasonably possible that will significantly increase or decrease net assets. Generally, federal and state authorities may examine the Society's tax returns for three years from the date of filing; consequently, income tax returns for years prior to 2011 are no longer subject to examination by tax authorities.

*Subsequent Events*

The Society has adopted the ASC, *Subsequent Events*, which establishes general standards of accounting for, and disclosure of, events that occur after the date of the financial statements but before the financial statements are issued or are available to be issued. In the preparation of these financial statements and notes thereto, management has evaluated subsequent events or transactions as to any potential material impact on operations or financial position occurring through April 26, 2016, the date the financial statements were available to be issued. As of this date, the Society has placed it's Albany, NY office up for sale and is contemplating purchasing a new building in Albany, NY. No documents have been executed for either the sale or purchase as of the date of this audit report.

2. **CLIENT ESCROW FUNDS**

Cash deposits received from clients are maintained in escrow accounts, which primarily represent anticipated rent and court costs to be paid by the client.
3. GRANTS AND ACCOUNTS RECEIVABLE

At December 31, 2015 and 2014, grants and accounts receivable were comprised of the following funding sources:

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Albany County</td>
<td>$16,299</td>
<td>$55,135</td>
</tr>
<tr>
<td>Department of Social Services (STEHP)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Albany Law School</td>
<td>24,351</td>
<td>17,482</td>
</tr>
<tr>
<td>CARES, Inc.</td>
<td>836</td>
<td>13,152</td>
</tr>
<tr>
<td>City of Saratoga</td>
<td>1,875</td>
<td>2,112</td>
</tr>
<tr>
<td>City of Troy</td>
<td>499</td>
<td></td>
</tr>
<tr>
<td>County of Albany</td>
<td>15,038</td>
<td>1,582</td>
</tr>
<tr>
<td>County of Clinton</td>
<td>639</td>
<td>91,830</td>
</tr>
<tr>
<td>County of Fulton</td>
<td></td>
<td>1,850</td>
</tr>
<tr>
<td>County of Rensselaer</td>
<td>2,500</td>
<td>1,667</td>
</tr>
<tr>
<td>County of Warren</td>
<td>55,446</td>
<td>14,120</td>
</tr>
<tr>
<td>County of Washington</td>
<td>3,000</td>
<td>1,750</td>
</tr>
<tr>
<td>Joseph’s Housing and Shelter</td>
<td>866</td>
<td>20,155</td>
</tr>
<tr>
<td>Low Income Taxpayer Clinic</td>
<td>48,925</td>
<td>43,962</td>
</tr>
<tr>
<td>Miscellaneous Receivables</td>
<td>30,972</td>
<td>20,965</td>
</tr>
<tr>
<td>Nutrition Consortium</td>
<td>129,479</td>
<td>64,420</td>
</tr>
<tr>
<td>NYS Division of Criminal Justice</td>
<td>53,428</td>
<td>27,686</td>
</tr>
<tr>
<td>Office of Justice Program</td>
<td>39,615</td>
<td>36,728</td>
</tr>
<tr>
<td>Pro Bono Innovation Fund</td>
<td>-</td>
<td>8,596</td>
</tr>
<tr>
<td>Schenectady Community Action Program</td>
<td>58,511</td>
<td>108,155</td>
</tr>
<tr>
<td>St. Lawrence Office of the Aging</td>
<td>256</td>
<td>-</td>
</tr>
<tr>
<td>St. Regis Mohawk Indian Tribe</td>
<td>877</td>
<td>1,436</td>
</tr>
<tr>
<td>State of New York</td>
<td>1,183,992</td>
<td>817,561</td>
</tr>
<tr>
<td>United States Department of Housing and Urban Development</td>
<td>6,681</td>
<td>4,244</td>
</tr>
<tr>
<td>Less: Allowance for Doubtful Accounts</td>
<td>1,674,085</td>
<td>1,354,588</td>
</tr>
<tr>
<td></td>
<td>(15,922)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$1,674,085</td>
<td>$1,338,666</td>
</tr>
</tbody>
</table>

4. PROMISES TO GIVE

At December 31, 2015 and 2014, the Society had $260,941 and $213,560, respectively, of unconditional promises receivable, all due within one year. The Society uses the allowance method to determine uncollectible unconditional promises. An allowance for uncollectible amounts of $46,749 and $65,861 at December 31, 2015 and 2014, respectively, has been provided based on historical experience and management’s analysis of specific promises made and must be subtracted from the above to arrive at the net receivable amounts.
THE LEGAL AID SOCIETY OF NORTHEASTERN NEW YORK, INC.
LSC RECIPIENT 233010
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2015 AND 2014

5. PROPERTY

Land, building and equipment at December 31, 2015 and 2014 consists of the following:

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$181,600</td>
<td>$181,600</td>
</tr>
<tr>
<td>Building</td>
<td>1,105,702</td>
<td>1,105,702</td>
</tr>
<tr>
<td>Building Improvements</td>
<td>485,052</td>
<td>455,895</td>
</tr>
<tr>
<td>Equipment, Furniture and Fixtures</td>
<td>609,720</td>
<td>586,136</td>
</tr>
<tr>
<td>Law Library</td>
<td>42,073</td>
<td>42,073</td>
</tr>
<tr>
<td>Total at Cost</td>
<td>2,424,147</td>
<td>2,371,406</td>
</tr>
<tr>
<td>Less: Accumulated Depreciation</td>
<td>(1,174,500)</td>
<td>(1,057,438)</td>
</tr>
</tbody>
</table>

Total Land, Building and Equipment, Net $1,249,647 $1,313,968

The Society had $52,741 and $55,928 in additions for the years ended December 31, 2015 and 2014, respectively, of which 30 and $35,629 in 2015 and 2014, respectively, were purchased with monies provided by LSC. The net book value of the LSC equipment is $112,507 and $153,398 at December 31, 2015 and 2014, respectively. Total depreciation expense was $117,062 and $111,653 for the years ended December 31, 2015 and 2014, respectively.

6. ENDOWMENT FUNDS

In 2007, the Society entered into an endowment agreement with the Community Foundation for the Capital Region (the "Foundation"), a non-affiliated nonprofit organization, with the intent of raising money from legacies. The money in the fund is the property of the Foundation until directed by the Society to expend the monies that is consistent with its charitable status. This money is considered temporarily restricted for financial statement purposes. The 2015 and 2014 detail of activity from this fund is as follows:

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Endowment Net Assets, Beginning of Year</td>
<td>$219,816</td>
<td>$196,880</td>
</tr>
<tr>
<td>Investment Income</td>
<td>4,208</td>
<td>1,852</td>
</tr>
<tr>
<td>Unrealized Gain (Loss)</td>
<td>(10,724)</td>
<td>3,446</td>
</tr>
<tr>
<td>Contributions</td>
<td>-</td>
<td>21,000</td>
</tr>
<tr>
<td>Fees</td>
<td>(3,451)</td>
<td>(3,362)</td>
</tr>
<tr>
<td>Total Change in Endowment Funds</td>
<td>(9,967)</td>
<td>22,936</td>
</tr>
</tbody>
</table>

Endowment Net Assets, End of Year $209,849 $219,816

Details as to the specific investments comprising this endowment fund are maintained by the Foundation.

See independent auditor's report.
7. **LINE OF CREDIT AND SHORT-TERM MORTGAGE PAYABLE**

The Society has a $700,000 revolving demand line of credit available with a bank, of which $620,000 was outstanding at December 31, 2015 and 2014, respectively. The line of credit bears interest at 0.45% percent above the bank’s prime rate (3.95% at December 31, 2015 and 2014) and is collateralized by the Society’s accounts receivable and other assets. There is no set expiration date for this line of credit.

8. **LONG-TERM DEBT**

Long-term debt at December 31, 2015 and 2014 consists of the following:

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mortgage payable to bank in monthly installments of $4,948 with interest at 4.85%, due in February 2029, collateralized by real estate in Saratoga Springs, NY.</td>
<td>$438,221</td>
<td>$461,347</td>
</tr>
<tr>
<td>Mortgage payable to bank in monthly installments of $1,369 with interest at 5.0%, due in December 2018, collateralized by real estate in Albany, NY.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>484,410</td>
<td>520,957</td>
</tr>
<tr>
<td>Less: Current Portion</td>
<td>(38,396)</td>
<td>(36,610)</td>
</tr>
<tr>
<td></td>
<td>$446,014</td>
<td>$484,347</td>
</tr>
</tbody>
</table>

Current maturities of long-term debt are as follows:

- 2016 $38,396
- 2017 40,417
- 2018 42,473
- 2019 29,543
- 2020 29,500
- Thereafter 304,081
- Total $484,410

9. **NET ASSETS**

The Society is required to report information regarding its financial position and activities according to three classes of net assets; unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. The Society has no permanently restricted net assets at December 2015 and 2014. The following is additional detail as to the components of the Society's classes of net assets at December 31, 2015 and 2014:
9. **Net Assets (Continued)**

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted Net Assets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property, Net of Debt</td>
<td>$ 637,776</td>
<td>$ 619,396</td>
</tr>
<tr>
<td>Fund Raising</td>
<td>1,511,175</td>
<td>1,282,102</td>
</tr>
<tr>
<td>Other Deficit</td>
<td>(209,849)</td>
<td>(219,816)</td>
</tr>
<tr>
<td>Total Unrestricted Net Assets</td>
<td>1,939,102</td>
<td>1,681,682</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Temporarily Restricted Net Assets:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Raising - Endowment Fund</td>
<td>209,849</td>
<td>219,816</td>
</tr>
<tr>
<td>Legal Services Corporation - Cash</td>
<td>123,566</td>
<td>120,994</td>
</tr>
<tr>
<td>Legal Services Corporation - Property</td>
<td>112,507</td>
<td>153,398</td>
</tr>
<tr>
<td>Department of Criminal Justice Service - Property</td>
<td>-</td>
<td>1,229</td>
</tr>
<tr>
<td>Judiciary Civil Legal Services - Property</td>
<td>14,951</td>
<td>18,986</td>
</tr>
<tr>
<td>Total Temporarily Restricted Net Assets</td>
<td>460,873</td>
<td>514,423</td>
</tr>
<tr>
<td>Total Net Assets</td>
<td>$ 2,399,975</td>
<td>$ 2,196,105</td>
</tr>
</tbody>
</table>

10. **Lease Commitments**

The Society has three noncancellable operating lease agreements, absent significant defunding which would allow early termination, for the rental of office space in Albany, Canton and Amsterdam, New York expiring October 2017, February 2017 and June 2016, respectively. Total rent expense was $57,559 and $57,426 for the years ended December 31, 2015 and 2014, respectively, and is included in occupancy expense.

The Society has leases for multiple photocopiers at various locations for an aggregate monthly rent of $312 expiring through December 2020. Total rent expense was $6,869 and $10,678 for the years ended December 31, 2015 and 2014, respectively, and is included in equipment rental and maintenance expense.

The future lease payments for all long-term leases identified above are as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>$ 71,767</td>
</tr>
<tr>
<td>2017</td>
<td>31,463</td>
</tr>
<tr>
<td>2018</td>
<td>2,398</td>
</tr>
<tr>
<td>2019</td>
<td>2,398</td>
</tr>
<tr>
<td>2020</td>
<td>2,398</td>
</tr>
<tr>
<td></td>
<td>$110,424</td>
</tr>
</tbody>
</table>

11. **Employee Benefits**

Under a collective bargaining agreement between the Society and Consolidated Legal Aid Workers, the Society may contribute an amount up to 5% of certain eligible employees’ compensation earned during the year to separate annuity contracts in the name of each employee to provide benefits at retirement. By agreement of the parties, there was $133,688 and $119,258 contributed for the years ended December 31, 2015 and 2014, respectively, which represents a graduated contribution up to 5%.

See independent auditor's report.
OTHER FINANCIAL INFORMATION
### THE LEGAL AID SOCIETY OF NORTHEASTERN NEW YORK, INC.

**LSRC INCOME 23610**

**SCHEDULE OF SUPPORT, EXPENSES, AND CHANGES IN NET ASSETS**

**For the Year Ended December 31, 2015**

<table>
<thead>
<tr>
<th>Legal Services Corporation</th>
<th>Income from Disability and Interests</th>
<th>Lawyering</th>
<th>ACLU</th>
<th>LEF</th>
<th>Domestic Violence</th>
<th>Scale Legal Services</th>
<th>HIV/AIDS Programs</th>
<th>Pro Bono</th>
<th>Management and General Fund</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,235,641</td>
<td>$499,501</td>
<td>$599,251</td>
<td>$3,197,882</td>
<td>$60,000</td>
<td>$211,506</td>
<td>$93,750</td>
<td>$81,421</td>
<td>$1,196</td>
<td>$60,000</td>
<td>$256,541</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td><strong>Salaries and Wages</strong></td>
<td><strong>Travel</strong></td>
<td><strong>Consultant Services - Client</strong></td>
<td><strong>Consultant Services - Program</strong></td>
<td><strong>Office Expenses</strong></td>
<td><strong>Telephone</strong></td>
<td><strong>Legal Research</strong></td>
<td><strong>Professional Fees</strong></td>
<td><strong>Equipment Rental</strong></td>
<td><strong>Other Expenses</strong></td>
</tr>
<tr>
<td>2,568,309</td>
<td>1,200,000</td>
<td>197,500</td>
<td>26,312</td>
<td>2,669</td>
<td>2,100,000</td>
<td>197,500</td>
<td>3,624,560</td>
<td>197,500</td>
<td>2,669,000</td>
<td>2,100,000</td>
</tr>
</tbody>
</table>

See independent auditors report.
ADDITIONAL REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS AND BY THE UNIFORM GUIDANCE
INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
The Legal Aid Society of
Northeastern New York, Inc.
Albany, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of The Legal Aid Society of Northeastern New York, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 26, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered The Legal Aid Society of Northeastern New York, Inc.’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Legal Aid Society of Northeastern New York, Inc.’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.
Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Legal Aid Society of Northeastern New York, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cusack & Company, CPA’s LLC

Latham, New York
April 26, 2016
Board of Directors  
The Legal Aid Society  
   of Northeastern New York, Inc.  
   Albany, New York

Report on Compliance for Each Major Federal Program

We have audited The Legal Aid Society of Northeastern New York, Inc.'s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of The Legal Aid Society of Northeastern New York, Inc.'s major federal programs for the year ended December 31, 2015. The Legal Aid Society of Northeastern New York, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of The Legal Aid Society of Northeastern New York, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about The Legal Aid Society of Northeastern New York, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of The Legal Aid Society of Northeastern New York, Inc.'s compliance.
Opinion on Each Major Federal Program

In our opinion, The Legal Aid Society of Northeastern New York, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

Management of The Legal Aid Society of Northeastern New York, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered The Legal Aid Society of Northeastern New York, Inc.’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of The Legal Aid Society of Northeastern New York, Inc.’s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies in internal control over compliance, with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CUSACK & COMPANY, CPA’S LLC

Latham, New York
April 26, 2016
### THE LEGAL AID SOCIETY OF NORTHEASTERN NEW YORK, INC.
#### LSC RECIPIENT 213910
#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
#### FOR THE YEAR ENDED DECEMBER 31, 2015

<table>
<thead>
<tr>
<th>LSC Recipient</th>
<th>Pass-Through Entity</th>
<th>Federal Disbursements/Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Legal Services Corporation:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legal Services Corporation - Basic Field Grant</td>
<td>09.233010</td>
<td>1,235,643</td>
</tr>
<tr>
<td>Legal Services Corporation - Pro Bono Innovation Fund (Pass - Through)</td>
<td>09.233010</td>
<td>8,596</td>
</tr>
<tr>
<td>Legal Services Corporation - Pro Bono Innovation Fund</td>
<td>09.233010</td>
<td>60,000</td>
</tr>
<tr>
<td>Total Legal Services Corporation</td>
<td></td>
<td>1,304,239</td>
</tr>
<tr>
<td><strong>U.S. Department of Agriculture:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nutrition Consortia - Supplemental Nutrition Assistance Program (Pass - Through)</td>
<td>10.561</td>
<td>159,538</td>
</tr>
<tr>
<td>Total U.S. Department of Agriculture</td>
<td></td>
<td>159,538</td>
</tr>
<tr>
<td><strong>U.S. Department of Housing and Urban Development:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Housing and Urban Development - Community Development Block Grant</td>
<td>14.216</td>
<td>7,974</td>
</tr>
<tr>
<td>Housing and Urban Development - Emergency Solutions Grant Programs - STEHP (Pass - Through)</td>
<td>14.231</td>
<td>370,282</td>
</tr>
<tr>
<td>Housing and Urban Development - Emergency Solutions Grant Programs (Pass - Through)</td>
<td>14.231</td>
<td>1,338</td>
</tr>
<tr>
<td>Housing and Urban Development - Emergency Solutions Grant Programs (Pass - Through)</td>
<td>14.231</td>
<td>8,365</td>
</tr>
<tr>
<td>Housing and Urban Development - Emergency Solutions Grant Programs (Pass - Through)</td>
<td>14.231</td>
<td>25,151</td>
</tr>
<tr>
<td>Housing and Urban Development - Emergency Solutions Grant Programs (Pass - Through)</td>
<td>14.231</td>
<td>38,319</td>
</tr>
<tr>
<td>Housing and Urban Development - Legal Aid Society Homelessness Unit (Pass - Through)</td>
<td>14.235</td>
<td>26,693</td>
</tr>
<tr>
<td>Total U.S. Department of Housing and Urban Development</td>
<td></td>
<td>478,122</td>
</tr>
<tr>
<td><strong>U.S. Department of Justice:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office of Justice Programs - Legal Assistance to Victims</td>
<td>16.524</td>
<td>83,471</td>
</tr>
<tr>
<td>Violence Against Women STOP Grant (Pass - Through)</td>
<td>16.588</td>
<td>97,690</td>
</tr>
<tr>
<td>Total U.S. Department of Justice</td>
<td></td>
<td>181,161</td>
</tr>
<tr>
<td><strong>U.S. Department of Health and Human Services:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Programs for the Aging (Pass - Through)</td>
<td>93.044</td>
<td>98,776</td>
</tr>
<tr>
<td>Total U.S. Department of Health and Human Services</td>
<td></td>
<td>98,776</td>
</tr>
<tr>
<td><strong>U.S. Department of the Treasury:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Low Income Taxpayer Clinics</td>
<td>21.008</td>
<td>90,000</td>
</tr>
<tr>
<td>Total U.S. Department of the Treasury</td>
<td></td>
<td>90,000</td>
</tr>
<tr>
<td>Total Expenditures of Federal Awards</td>
<td></td>
<td>2,311,816</td>
</tr>
</tbody>
</table>

See accompanying independent auditor's report and notes to schedule of expenditures of federal awards.
1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying schedule of expenditures of federal awards presents all activity of all federal financial assistance programs of The Legal Aid Society of Northeastern New York, Inc., LSC Recipient 233010 (the "Society"), for the year ended December 31, 2015. The Society is described in Note 1 to the basic financial statements. Federal awards received directly from federal agencies as well as federal financial assistance, if any, passed through other government or not-for-profit agencies are included on the Schedule. All LSC awards received by the Society were considered major programs for the year ended December 31, 2015.

Basis of Accounting

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting used by the Society to report to the Federal Government.

Relationship to Financial Statements

Federal awards revenue are reported in the Society's financial statements as grant revenue. The Society's financial statements are presented using the accrual basis of accounting.

2. LOAN OUTSTANDING

The Legal Aid Society of Northeastern New York, Inc. has no loan balances outstanding at December 31, 2015 in which the Society is a lender.

3. SUBRECIPIENTS

The Legal Aid Society of Northeastern New York, Inc. provided federal awards to subrecipients as follows:

<table>
<thead>
<tr>
<th>Project Title</th>
<th>LSC Recipient Numbers</th>
<th>Amount Provided</th>
</tr>
</thead>
<tbody>
<tr>
<td>Catholic Charities of Schenectady County</td>
<td>16.524</td>
<td>$ 3,042</td>
</tr>
<tr>
<td>Catholic Charities of Fulton and Montgomery Counties</td>
<td>16.524</td>
<td>2,680</td>
</tr>
<tr>
<td>Behavioral Health Services North</td>
<td>16.524</td>
<td>1,875</td>
</tr>
<tr>
<td>St. Lawrence Valley Renewal House</td>
<td>16.524</td>
<td>2,066</td>
</tr>
<tr>
<td>Community Action of Greene County</td>
<td>16.524</td>
<td>2,497</td>
</tr>
<tr>
<td>Mechanicville Area Community Service Center</td>
<td>16.524</td>
<td>2,106</td>
</tr>
<tr>
<td>Wellspring, Inc.</td>
<td>16.524</td>
<td>3,093</td>
</tr>
<tr>
<td>Family Counseling Center of Fulton County</td>
<td>16.524</td>
<td>3,125</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>$ 25,014</td>
</tr>
</tbody>
</table>

See accompanying independent auditor's report.
THE LEGAL AID SOCIETY OF NORTHEASTERN NEW YORK, INC.
LSC RECIPIENT 233010
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2015

SECTION I - SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- “Going Concern” explanatory paragraph included in audit report: yes, no
- Significant deficiency(ies) disclosed: yes, no
- Significant deficiency(ies) reported as material weakness(ies): yes, no
- Material noncompliance disclosed: yes, no

FEDERAL AWARDS

Internal control over major programs:

- Significant deficiency(ies) disclosed: yes, no
- Significant deficiency(ies) reported as material weakness(ies): yes, no
- Any known questioned costs reported: yes, no

Type of auditor’s report issued on compliance for major programs: Unmodified

- Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133: yes, no

IDENTIFICATION OF MAJOR PROGRAMS

CFDA NUMBER(S) NAME OF FEDERAL PROGRAM OR CLUSTER

09.233010 Legal Services Corporation - Albany

- Dollar threshold used to distinguish between type A and type B programs: $750,000
- Audittee qualified as low-risk auditee? yes, no

SECTION II - FINANCIAL STATEMENT FINDINGS

No findings or matters were reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No findings or matters were reported.
APPLICATION FOR
COMMUNITY DEVELOPMENT BLOCK GRANT
(CDBG)
ENTITLEMENT PROGRAM
-- 2017 Program Year Funding --

Attachment C
Staff Roster and
Attorney Resumes
Saratoga Springs Staff

Mary Withington, Supervising Attorney

Arielle Ahr, PAI Coordinator
Danielle Audette, Staff Attorney
Julie Casner, Legal Secretary
Marshall Coulter – Director of HR & Facilities
Joanna Davis, Staff Attorney
Deborah DeLosa, Paralegal
Teresa DePaul, Paralegal
M. Lettie Dickerson, Staff Attorney
Laura Dwyer, Staff Attorney
Shelbie Foran, Paralegal
Christopher Houde, Paralegal
Shaniqua Jackson – Staff Attorney
Stuart Kaufman, Staff Attorney
Carol Kautzman, Staff Attorney
Ann Seyse, Staff Attorney
Brenna Sharp, Staff Attorney
Michele Sleight, PAI Director
Kristine Wright, Receptionist
DANIELLE N. AUDETTE

17H Skylark Drive • South Glens Falls, New York 12803 • (518) 796-7188 • dnaudette@gmail.com

BAR ADMISSION
Admission to Florida State Bar, September 2009
Admission to New York State Bar, June 2010

EDUCATION
Florida Coastal School of Law, Jacksonville, Florida
Juris Doctor, May 2009; Certified Legal Intern
Grade Point Average: 3.07/4.0, Top 20%
Honors: Recipient of Governor’s Merit Scholarship; Recipient of Warren County Bar Foundation Scholarship; Recipient of BarBri scholarship; Dean’s Scholar List; Dean’s List; Book Award (Florida Practice and Procedure); Pro Bono Honor
Activities: Student Bar Association, Member; American Bar Association, Member

St. Lawrence University, Canton, New York
Bachelor of Sciences in Psychology, May 2006
Grade Point Average: 3.28/4.0
Honors: Dean’s List, multiple semesters; Presidential Diversity Scholar, 2002-2006
Activities: Calling All Saints; SLU Advocates; Psi Chi; Trinidad and Tobago Study Abroad Program, Spring 2005

EXPERIENCE
Legal Aid Society of Northeastern, New York, Inc., Saratoga Springs, NY
Staff Attorney, June 2014-Present

Stancliff Ludemann & McMurrin, P.C., Glens Falls, NY
Associate Attorney, May 2010-June 2014
Practice focused mainly in the family and matrimonial areas of law. Represented clients through all stages of child custody/support matters, neglect, juvenile delinquency and persons in need of supervision proceedings, divorce proceedings and separation agreements. Member of the Warren, Washington, and Essex County Attorney for the Children panels. Member of the Warren, Washington, and Essex County assigned counsel panels.

Juvenile Law Clinic, Jacksonville, FL
Certified Legal Intern, August-December 2008
Certified under Rule 11 of the Rules regulating the Florida Bar. Under supervision, assisted and counseled clients about issues pertaining to matters involving juveniles. Legal writing, research, and court appearances.

Office of the Public Defender, Jacksonville, FL
Intern, May-July 2008
Volunteered in the investigations unit. Gathered information from and conducted preliminary interviews with inmates. Experienced hands-on interaction with potential clients and perfected interviewing techniques.

Jacksonville Area Legal Aid, Jacksonville, FL
Legal Intern, 129 hours, May-July 2007
Drafted wills and advanced directives in the Title III/Medicaid Reform unit. Legal research and writing. Expressed an interest in Family Law and Mediation, and was given assignments pertaining to this area of law.
Warren County District Attorney’s Office, Lake George, NY
Intern, May-June 2004
Filed paper work, computer research, observed trials and arraignments.
PROFESSIONAL ASSOCIATIONS

- Psi Chi Member
- American Bar Association Member (2006-2013)
- New York State Bar Association (2010-Present)
- Adirondack Women’s Bar Association
  - Board of Directors
    - Awards Chair (2011-2014)
    - Treasurer (2013-2014)
  - Legal Clinic to Aid Victims of Domestic Violence, Volunteer (2011-Present)
- Warren County Bar Association (2010-Present)
  - Law Day Committee (2010-2013)
- Adirondack Regional Chamber of Commerce (2010-2014)
  - 2013-2014 Graduate of Leadership Adirondack
JOANNA S. DAVIS, ESQ.
3 Astor Court, South Glens Falls, New York 12803
(347) 834-5269
JDavis@lasnny.org

ADMISSION

New York State, January 2006
Federal District Court Second Circuit, May 2006

EDUCATION

Albany Law School of Union University, Albany, New York
J.D., May 2005
2004 Karen C. McGovern Senior Prize Trials: Moot Court Competitions: Preliminary Rounds
2003 Domenick L. Gabrielli Appellate Advocacy Moot Court Competition: Active Finalist
Certified Mediator, Spring 2004

State University of New York at Geneseo, Geneseo, New York
B.A., Political Science, Minor in Dance, May 2002
Alpha Psi Omega, National Theatre and Dance Honor Society
Undergraduate Research Grant Recipient for the American College Dance Festival

EXPERIENCE

Legal Aid Society of Northeastern New York, Inc. August 2005 - Present
Saratoga Springs, New York
Staff Attorney - Areas of practice include Family Law; Matrimonial Law; Disability Law
including trials, motion hearings, Orders to Show Cause and Administrative Proceedings.

The Donnell Law Firm Summer 2004
Ballston Spa, New York
Legal Intern - Drafted Separation agreements, Qualified Domestic Relations Orders, 211 Papers,
Motions, Complaints and Orders. Conducted research and drafted memoranda.

Domestic Violence Clinic, Albany Law School 2003-2004
Albany, New York;
Law Intern - Admitted to practice under Student Practice Rule
Prepared hearings, trials, fact investigations, preliminary conference, pre trial conferences, client
intake. Drafted petitions, motions, orders, discovery, orders to show cause
Attorney General Office: Civil Recoveries Bureau
Albany, New York
Legal Intern—Drafted Complaints, Motions, Discovery. Conducted research and fact investigation, drafted memoranda.

BAR ASSOCIATIONS

Saratoga County Bar Association
Warren County Bar Association
Adirondack Women's Bar Association

LANGUAGES

Conversational in Korean
M. Lettie Dickerson, Esq.
615 Rankin Avenue, Schenectady, NY 12308 * Lettie_D@yahoo.com * (518) 729-8474

EDUCATION
Albany Law School, Albany, NY
Juris Doctor, May 2008, cum laude
- Rank: Top 20% (OPA 3.40)
- Article Editor, ALBANY GOVERNMENT LAW REVIEW
- Certified Mediator

Bar Admission, New York State, 2009
Federal Bar: Northern District of New York, 2009

RELEVANT EXPERIENCE
United States Department of Justice, Office of the United States Trustee, Albany, NY
Legal Intern, June - November 2007
- Reviewed Chapter 7 and Chapter 13 Bankruptcy applications
- Drafted memoranda concerning open questions under BAPCPA

Legal Aid Society of Northeastern New York, Saratoga Springs, NY
Legal Intern, Summer 2006; February 2009 – November 2011
- Assisted with caseload of SS/SSD cases including administrative hearings and federal appellate briefs,
  family law, debtor/creditor law, housing

HIV/AIDS Law Consortium, April 2010 - June 2010
- Managed caseload during maternity leave of project attorney

Attorney and Counselor at Law, Schenectady, NY
Private Practice, February 2009 - present
- Conducted small private practice focused on estate planning and transgender law

Mediation Matters, Saratoga Springs, NY
Volunteer Mediator, April 2010 - present
- Mediated cases for Saratoga Springs City Court

Trans Legal Services of Upstate New York, Albany, NY
Co-Founder and Board Member, May 2010 – January 2012
- Assembled board
- Participated in fundraising art nights and promotional events
- Drafted bylaws and non-profit formation papers

ADDITIONAL EXPERIENCE
Government Law Center, Albany Law School
Research Assistant, Summer 2007
- Researched and wrote for Still Stumbling toward Sustainability, articles, and substantive due process for
  Anderson’s American Law of Zoning, fifth edition

Allardice Building Supply, Saratoga Springs, NY
Sales Associate, April 2004 - present
- Managed inventory for electric and automotive division

ACTIVITIES
Pride Center of the Capital Region, Albany, NY
Volunteer Facilitator, Trans Pride, April 2010 - present
Gay Lesbian and Straight Education Network (GLSEN) New York Capital Region, Albany, NY
Steering Committee Member, 2003 - 2005
LEGAL AID SOCIETY OF NENY, INC., Saratoga Springs, NY
STAFF ATTORNEY, Jan. 2013 – Present
Represent clients in the essentials of life, including administrative law hearings and appeals in unemployment insurance benefits claims, fair hearings for social services, landlord/tenant eviction cases, housing subsidy hearings, and child custody, child support and spousal support cases. Research and draft briefs in disability matters on appeal to the federal court. Represent clients, and negotiate on their behalf, at foreclosure prevention settlement conferences. Counsel clients, interview witnesses, conduct hearings and trials, examining witnesses, cross-examining adverse parties and witnesses, and advocating client’s position.

LAW OFFICE OF JOHN SILVESTRI, Chestertown, NY
Represented clients in general litigation matters, including for example family and matrimonial law, contract law, and land use law. Research and drafted dispositive motions, drafted and responded to discovery requests, counseled clients, interviewed witnesses, and made court appearances.

ADVOCATES FOR CHILDREN, New York, NY
ATTORNEY (FULL-TIME VOLUNTEER), Sept. 2010 – Dec. 2011
Represented low-income parents of students with disabilities, who may have been involved with the juvenile justice system to obtain the appropriate educational setting and services from the Department of Education (“DOE”). Analyzed the educational and special needs history of children, researched applicable law (e.g., IDEA, Rehabilitation Act), drafted impartial hearing requests and briefs, attended hearings, prepared and examined witnesses, and negotiated with the DOE to obtain services. Answered help line calls providing callers with information regarding general and special education issues.

THE LEGAL SPACE, INC., New York, NY (underfunded start-up that failed)
Responsible for all legal matters for this start-up legal matching company with multiple websites, including researching legal issues relevant to the company and complying with multiple filings in the various states in which the company did business. Developed relationships with third party affiliates to increase advertising exposure across the internet. Acted as the human resources department managing employee benefits and payroll and assisting employees.

GREENBERG TRAURIG, Florham Park, NJ
Participated in all aspects of litigation in both state and federal court, trial and appellate levels. Distributed, managed, and organized the work of lawyers, paralegals, and assistants working together on multi-million dollar litigation cases. Developed exceptional communication, advocacy, and writing skills through appearing in court, counseling clients, advocating a client’s position, preparing witnesses, drafting various litigation documents, and negotiating settlements.

METROPOLITAN LIFE INSURANCE COMPANY, New York, NY
Responsible for all aspects of litigation in federal court, including developing strategy, reviewing and drafting pleadings and briefs, and determining the value of cases for settlement negotiations. Effectively managed a caseload of over eighty cases, meeting deadlines and maintaining organization. Developed expert knowledge of ERISA-mandated substantive and technical requirements, as well as the courts’ interpretation of the statute, including the active Circuit disputes and the Supreme Court’s resolutions. Provided education and legal advice to internal clients.

LEBOEUF, LAMB, GREENE & MACRAE, L.L.P. (NOW DEWEY & LEBOEUF), Newark, NJ & New York, NY
Extensive experience in complex commercial litigation in state and federal court. Developed superior communication skills through conducting depositions, arguing motions, advocating a client’s position, counseling clients, interviewing and preparing witnesses, and negotiating settlements. Developed legal strategies for court cases and in response to subpoenas from state regulatory agencies. Performed effective and efficient research and analysis. Extensive experience in taking the lead in drafting and editing dispositive motions and other legal pleadings.
PRO BONO REPRESENTATION

CENTER FOR CHILDREN'S INITIATIVES (FORMERLY CHILD CARE, INC.), New York, NY
ATTORNEY, Jan. 2004 – May 2005
Defended this organization from a breach of contract lawsuit. Drafted legal pleadings and appeared in court to advocate client's position. Successfully achieved client's goals by negotiating a settlement.

GIVING OPPORTUNITIES TO OTHERS, New York, NY
ATTORNEY, Dec. 2004 – May 2005
Provided legal advice and representation on various issues affecting this organization, which enriches the lives of underprivileged middle school children.

STATE OF NEW JERSEY, ESSEX COUNTY, PRO BONO ATTORNEY PROGRAM, Newark, NJ
Successfully advocated on behalf of incarcerated to serve sentences at county-run drug rehabilitation and education facility rather than at state prison with no such services.

WOMEN AND AIDS CLINIC, RUTGERS UNIVERSITY SCHOOL OF LAW, Newark, NJ
STUDENT INTERN; Fall 1999
Represented and assisted women living with or affected by AIDS/HIV in matters related to child custody and other family law issues, by interviewing clients and witnesses, researching the law, and drafting legal documents.

EDUCATION

RUTGERS UNIVERSITY SCHOOL OF LAW, Newark, NJ
J.D., May 2000
Honors: Managing Editor, Rutgers Law Review
Legal Research & Writing Teaching Assistant

STETSON UNIVERSITY, DeLand, FL
B.A. (POLITICAL SCIENCE AND RUSSIAN STUDIES), June 1992
Political Science Honor Society

MOSCOW STATE UNIVERSITY, CENTER FOR INTERNATIONAL EDUCATION, Moscow, Russia

BAR ADMISSIONS

State of New Jersey (2000); District of New Jersey (2000); Third Circuit Court of Appeals (2007);

PUBLISHED ARTICLE


LANGUAGES

Familiar with written and conversational Russian.

VOLUNTEER EXPERIENCE

Special Olympics, New York, NY, Aug. 2006

2 of 2
SHANIQUA M. JACKSON
21 Jennings Drive · Albany, New York 12204 · 518-530-8351 · sjackson@albanylaw.edu

EDUCATION

Albany Law School of Union University, Albany, NY
Juris Doctorate Degree, May 2015
- BAR ADMISSION - New York State - Passed July 2015 Bar Examination, Application Pending
- Cumulative GPA: 3.14; Dean’s List: Fall 2013
- 2014 Honorable Con G. Cholakis Public Service Fellowship
- Vice-President, Christian Legal Society, Spring 2014
- Member, Health Law Society, Spring 2015

University at Albany, State University of New York, Albany, NY
Bachelor's Degree in African Studies Honors Program; Minor: English, August 2011
- Cumulative GPA: 3.75 (Graduated with Honors); President’s List; Dean’s List
- Member, Pre-Law Society Program, 2010 – 2011

Hudson Valley Community College, Troy, NY
Associate's Degree in Individual Studies, August 2010
- Cumulative GPA: 3.56 (Graduated with Honors); Dean’s List

EXPERIENCE

Legal Aid Society of Northeastern New York, Inc., Saratoga Springs, NY
Staff Attorney/Pro Bono Innovator, November 2015 – Present
- Prepare and argue at Fair Hearings involving sanctions for non-compliance.
- Investigate public assistance determinations involving sanctions, overpayments, and reduction in temporary assistance.
- Draft health care proxy and Last Will & Testament.
- Interview applicants for volunteer positions and review employment documents for proper placement.
- Attend and speak at bar association events about the Attorney Emeritus Program.

Bond, Schoenbeck & King, Albany, NY
Law Intern, September 2014 – November 2014
- Wrote memoranda on National Labor Relations Board cases involving protected concerted activity by employees.
- Researched court cases regarding the enforceability of release of claims signed by employees.

Public Employees Federation, Latham, NY
Law Clerk, May 2013 – May 2014
- Researched cases and arbitration decisions for attorneys and field representatives.
- Drafted memoranda on a variety of issues dealing with labor and employment, tax, and property.
- Attended arbitration hearings and participated in client interviews.
- Organized a Record on Appeal.

New York State Department of Law, Office of the Attorney General, Albany, NY
Law Department Document Specialist, September 2007 – February 2013
- Produced and proofread legal documents in connection with litigation, land acquisitions, and Real Property claims.
- Fair Housing Tester, December 2008 – February 2013
- Wrote confidential reports to reflect information gathered through interviews, investigation and surveillance.

Shaniqua Jackson (resume, Page 1 of 2)
O'Connor, O'Connor, Bresee, & First, P.C., Albany, NY

*Law Intern*, February 2015 – April 2015
- Prepared correspondence for insurance company on medical malpractice dispute by summarizing discovery responses.
- Prepared Motion for Summary Judgment concerning a slip and fall dispute.
- Summarized medical records for personal injury suit.
- Wrote memorandum on disclosure of confidential medical records and procedural process in pleadings.

Honorable Kimberly O'Connor, Acting Supreme Court Justice, Albany, NY

*Judicial Intern*, May 2014 – July 2014
- Drafted a proposed opinion for review involving a motion for summary judgment.
- Observed trial proceedings and Part One conferences involving civil actions.
- Reviewed court applications pending before Acting Supreme Court Justice.

Civil Rights & Disabilities Law Clinic, Albany Law Clinic & Justice Center

*Legal Intern (Admitted to practice under a Student Practice Order)*, January 2014 – May 2014
- Filed a Complaint on behalf of my client with the New York State Division of Human Rights (NYSDHR).
- Composed letter to Opposing Counsel with settlement terms authorized by the client.
- Engaged in client intake and participated in conference calls with clients.
- Collaborated with fellow interns about my client’s case and attended weekly case review.
- Updated casenotes on a daily basis regarding the progress of the case.

Disability Rights, NY, Albany, NY

*Legal Intern*, May 2014 – August 2014
- Contacted and sent letter to client(s) about their rights under the law with enclosed sample letter for client to submit to third party.
- Assisted with amicus brief by gathering information on legislative history, relevant statutes and regulations, and court decisions.

OTHER EXPERIENCE

New York State Department of Education, Library Development Unit, Albany, NY,

*Keyboard Specialist*, December 2006 – September 2007

New York State Department of Health (Temporary Placement Agency: AccuStaff), Albany, NY

*Secretary*, August 2006 – December 2006

VOLUNTEER EXPERIENCE

Family Court Helpdesk, Pro Bono Society, December 2012 – January 2013
- Helped individuals file child support, family offense, and custody petitions.

Attorney for the Day: Landlord/Tenant Court, Pro Bono Society, November 2013 – Present
- Attended eviction proceedings involving tenants.
- Conducted client intake for tenants to determine their eligibility for Legal Aid assistance.
Stuart Kaufman
510 Broadway, #12 • Saratoga Springs, NY 12866 • (917) 312-0624 • SKAUFMAN@LASNNY.ORG

LEGAL/PROFESSIONAL EXPERIENCE

Staff Attorney, Legal Aid Society of Northeastern NY
Saratoga Springs, NY February 2006 - Present
Represent and advise victims of domestic violence in family court and matrimonial matters, and defend clients facing eviction. Conduct legal and factual research on litigation matters. Actively litigate cases, including drafting motions and petitions, interviewing clients and witnesses, advising clients of their rights under state and local laws, conducting trials, and negotiating settlements for the benefit of the clients.

Legal Intern, Sandulli Grace, PC
Boston, MA Winter 2005
Assisted in the representation of union clients, mainly in the context of public employment. Researched legal issues arising under state and federal labor law, drafted memoranda, arbitration briefs and other litigation documents. Observed arbitrations, hearings, and collective bargaining negotiation sessions.

Legal Intern, National Labor Relations Board
Washington D.C. Summer 2004
Researched legal issues arising under the National Labor Relations Act. Analyzed trial records and worked on legal memoranda for the Board Member and staff, and drafted a decision. Observed Board agendas, representative elections, and informal briefings on varied labor law issues.

Judicial Intern, Hon. Terry Hatter, Jr., U.S. District Court, Central District of CA
Winter 2003-2004
Researched legal issues and drafted bench memos, orders and opinions. Observed trials and hearings on issues ranging from discovery to sentencing. Communicated daily with the judge and clerks on research results.

Legal Intern, Boston Public Schools Labor Relations Dept., Boston, MA
Summer, Fall 2003
Interviewed witnesses, conducted legal research, attended arbitrations, and wrote draft memorandums. Assisted the senior labor attorney in developing arbitration strategies for a voluminous caseload under a number of longstanding collective bargaining agreements between the public school system and its employees.

Freelance Film Lighting Technician, New York, NY
November 1997 – August 2002
Planned, organized and executed lighting strategies for feature films, commercials and music videos. Served as non-union shop steward on specific films, and was the primary liaison with production/management over labor disputes, and negotiated fine points of represented film workers’ job contracts.

EDUCATION

Northeastern University School of Law, Boston, MA
Graduated May 2005
Clinical Experience: Tobacco Control Legal Clinic
Mentor: Assisted first-year law students in acclimating to law school (2003-05).

University of Miami, Miami, FL
B.A., Creative Writing and English Literature, General Honors
Graduated June 1996

COMMUNITY SERVICE


OTHER SKILLS

LEGAL AID SOCIETY OF NORTHEASTERN NEW YORK
Saratoga Springs, NY

Experience  
January 1998 - present  
Staff attorney  
Provided advice, brief service and representation to victims of domestic violence in family court including family offense, custody and child support proceedings. Member and chair of the Saratoga County Domestic Violence Task Force and member of the Domestic Violence Community Coordinating Council for Washington and Warren counties.  
Intake Attorney  
November 2000 - present  
Provide advice and brief service on civil legal matters to indigent clients.

J.D., LEGAL AID SOCIETY  
Brooklyn, NY
Staff Attorney  
September 1995 - Present  
Represent children in all stages of Child Protective, Family Permanency Planning, Juvenile Delinquency, PINS, Custody and Visitation proceedings. Responsibilities include: motion work, depositions, negotiations and trial work.

CARDOZA LAW SCHOOL  
New York, NY
Supervising Attorney Family Law Clinic  
January 1997 - June 1997  
Supervised third year law students in Family Law Clinic with rotation in Kings County Family Court.

SANCTUARY LEGAL SERVICES  
New York, NY
Legal Consultant/Attorney  
March 1991 - July 1992  
Researched and drafted appellate briefs. Participated in defense of highly publicized manslaughter appeal and subsequent hearings. Appellate success hinged on expert testimony (battered women's syndrome) and evidentiary character issues.

DEFENDER ASSOCIATION OF PHILADELPHIA  
Philadelphia, PA
Criminal Defense Attorney  
September 1990 - December 1991  
Conducted over 700 felony hearings and 20 trials. Responsibilities included pretrial motions, post verdict work, extradition & probation violation hearings and all aspects of litigation including writs of habeas corpus.

EDUCATION  
PACE UNIVERSITY SCHOOL OF LAW, White Plains, NY
L.L.M. Environmental Law received September 1994

CITY UNIVERSITY OF NEW YORK LAW SCHOOL, Queens, NY
J.D. received May 1990

BARUCH COLLEGE, New York, NY
B.A., summa cum laude received August 1987  
Major: English Literature  
Minor: Applied Science

UNIVERSITY OF CALIFORNIA BERKELEY, Berkeley, CA  
1980 - 1981  
Major: Journalism

BAR ADMISSION  
New York, admitted 1992  
Bar Status and Education

Admitted to New York State Bar January 19, 2012, Admitted to Massachusetts Bar November 18, 2011

Syracuse University College of Law, Syracuse NY
Juris Doctor, Cum Laude 3.068
Activities: Syracuse Public Interest Network, Community Service Coordinator; Disability Law Society, Treasurer; Fifth Judicial District Pro Bono Program Food Stamp Assessment Project Volunteer
May 2011

Syracuse University School of Education, Syracuse NY
Master of Science, Cultural Foundations of Education, in Disability Studies, Cum Laude 3.875
May 2011

St Lawrence University, Canton NY
Bachelor of Arts in German and Philosophy, 3.249
Honors: Dean’s List, Freeman Foundation Grant for Independent Study of Confucianism in Modern China, St Lawrence University 1856 Award
Activities: Varsity Women’s Rowing team, NCAA Competitors and League Champions 2008; Department of Modern Languages, Teaching Assistant and Technical Intern
Study abroad: East China Normal University Shanghai China Fall 2006; Middlebury College German School, Middlebury VT, Summer 2006
May 2008

Work Experience

Legal Aid Society of Northeastern New York
Staff Attorney
Albany NY
January 1, 2012- Present
- Conflict Defender for Warren County Family Court, assigned counsel in Family Court proceedings, representing individuals for matters pertaining to custody, visitation, abuse and neglect, family offense and child support violations.
- Housing attorney in Columbia and Greene Counties, preventing evictions and providing other legal assistance to assist clients retain their housing
- Consumer Law attorney, started the consumer law project at LASNNY, designing a clinic to give advice to clients with non-mortgage consumer issues and providing more in depth representation for violations of the Fair Debt Collection Practices Act, Exempt Income Protection Act and other non-mortgage consumer issues

Robert H. Jackson Center
Jackson Fellow
Jamestown NY
July 2010- August 2010
- Created several web pages for the Jackson Center explaining significant court decisions written by Justice Jackson
- Assisted the center in planning, coordination and day of assistance with programming at the center, the center’s programming at the Chautauqua Institution, and for the International Humanitarian Law Dialogs

Legal Services of Central New York
Legal Extern: Protection and Advocacy Program
Syracuse NY
September 2009- July 2010
- Completed Client Intakes; directed the intakes to the proper divisions; called clients back for more information, and presented problem cases at case review sessions
- researched various issues for the Protection and Advocacy Program, wrote memorandums, drafted letters for the attorneys, and accompanied supervising attorney on client visits
- Observed supervising attorney in court, and on conference calls with opposing counsel

Languages
- Fluent in German; working knowledge of Mandarin
EDUCATION

New York Law School, New York, NY
J.D., February 2008
Honors: Public Service Career Recognition Award, 2009
Joseph Solomon Public Service Fellowship, Summer 2006
Public Interest Fellowship, Summers 2006 and 2007
Merit Scholarship, 2004-2005

University of Arizona, Tucson, AZ
M.A., Women’s Studies, December 2004

Plattsburgh State University, Plattsburgh, NY
B.S., Biology, May 2002
Honors: Presidential Scholarship, August 1998 – May 2002

EXPERIENCE

Legal Aid Society of Northeastern New York, Inc., Saratoga Springs, NY
Staff Attorney, Plattsburgh, NY, August 2008 – September 2010
Saratoga Springs, NY, September 2010 – present
Areas of practice include homelessness prevention, public benefits and family law

Plattsburgh State University, Plattsburgh, NY
Adjunct Lecturer, Fall 2009 – Spring 2010
Taught Introduction to Gender & Women’s Studies and Global Gender Issues

The Law Offices of Albert Van-Lare, New York, NY
Law Clerk, March – June 2008
Drafted pleadings, memoranda and motions regarding criminal, immigration and employment law

Orleans Public Defenders, New Orleans, LA
Law Clerk, May – August 2007
Conducted case investigation; completed legal research and drafted memoranda; interviewed clients

Workers’ Rights Law Center of New York, Inc., Kingston, NY
Intern, June – August 2006
Interviewed clients; completed legal research on minimum wage, overtime and work visas

Nadine Strossen, Then President, American Civil Liberties Union, New York, NY
Assistant, May 2005 – May 2006
Performed legal research on civil liberties, including religious freedom, women’s rights and post-9/11 issues; supervised Research Assistants; managed communications and travel arrangement
Michele Sleight, Esq.
105 Vosburgh Road
Mechanicville, New York 12118
(315) 250-1956
MLMSleight@gmail.com

EDUCATION:

Albany Law School, Albany, NY
Juris Doctor, May 2011
Recipient, Merit Based Diversity Scholarship

State University of New York at Oswego, Oswego, NY
Bachelor of Arts in Communication Studies, Minor in Health Science, May 2008
President’s List, all semesters (GPA: 3.96), magna cum laude
Recipient, Presidential Scholarship

RELEVANT EMPLOYMENT EXPERIENCE:

Legal Aid Society of Northeastern New York, PAI Director, Albany, NY 2/14-Present
- Supervised the delivery of 15 clinics and programs within the Private Attorney Involvement (PAI, pro bono) Program which spans 16 counties, ranging from St. Lawrence to Columbia County.
- Oversaw the proper delivery and handling of the approximate 450 cases opened each year, including the review of each prior to case closure.
- Supervised and evaluated 2 full-time coordinators on a daily basis.
- Hired and trained attorney and non-attorney staff members within and connected to PAI.
- Collaborated with Legal Aid staff in each of the five offices regarding case intake and referrals.
- Maintained meticulous fiscal and compliance reports in accordance with federal and state grant requirements.
- Planned and organized Continuing Legal Education training programs for volunteer attorneys in a variety of substantive areas, including domestic violence, housing, unemployment insurance benefits, and bankruptcy.
- Complied with stringent income and asset eligibility requirements prior to case acceptance.
- Screened clients for appropriate referral to private attorneys in the areas of housing, bankruptcy, unemployment insurance benefits, wills, divorce, name change, guardianship, custody and support.
- Developed and maintained contacts with Legal Aid’s community partners, including the New York State Bar Association, Albany Law School, Albany County Bar Association, and The Legal Project.
- Networked and fostered relationships with pro bono attorneys at bar association events and meetings, fundraising functions, and outreach opportunities in order to recruit new volunteers.
- Attended statewide and national legal services organization meetings and conferences.

DuCharme, Clark & Soven, LLP, Associate Attorney & Law Clerk, Clifton Park, NY 5/09-2/14
(F/K/A DuCharme, Harp & Clark, LLP)
- Probated estates in local Surrogate’s Courts, and executed estate administration tasks,
such as drafting petitions, judicial reports, receipts and releases, and inventories.

- Worked with families of deceased clients to administer the client's estate pursuant to the client's will, often with matters ancillary to the legal estate, in order to best assist the family.
- Represented clients in Family and Matrimonial proceedings including separations, divorces, custody and child support matters.
- Assisted in the preparation of employment arbitration proceedings.
- Participated in estate and Medicaid planning through mechanisms including wills and trusts.
- Assisted with the computation and filing of estate tax returns, as well as financial accountings.
- Represented clients with residential and commercial real estate transactions.

VOLUNTEER & OTHER EXPERIENCE:

**Domestic Violence Clinic, Adirondack Women's Bar Association, Volunteer, Glens Falls, NY 8/12-8/14**

- Provided consultations to victims of domestic violence with family and matrimonial law matters, in addition to ancillary concerns related to such matters.

**Domestic Violence and Rape Crisis Center of Saratoga County, Volunteer, Saratoga Springs, NY 4/12-8/14 (N/K/A Wellspring)**

- Completed 40+ hours of training in the areas of domestic violence and rape crisis, the creation of safety plans for victims who were preparing to leave their partners, telephone counseling techniques to utilize during hotline hours, and the area resources and agencies which work in collaboration with the DVRC.
- Obtained knowledge and training regarding relationship dynamics with respect to power and control, which are prevalent in relationships which include domestic violence and sexual violence.
- Provided assistance to people, via the hotline, who have and are experiencing domestic violence or sexual assault.

**Student, Family Violence Litigation Clinic, Albany Law School Clinic & Justice Center 1/10-5/10**

- Represented victims of domestic violence in Family Courts in Albany, Saratoga and Rensselaer Counties with their child support and custody cases.
- Counseled clients with regard to their legal matters, bearing in mind their particular circumstance as a victim of domestic violence and the affect that had on our legal approach.
- Drafted Family Court petitions, advocating for the best interests of my clients' children.
- Developed a thorough awareness and knowledge of the complexities of the Family Court system, and how they influence case outcomes for victims of domestic violence and their children.

PROFESSIONAL AFFILIATIONS & OTHER VOLUNTEERISM:

Admitted Attorney, New York State Bar
Member, New York State Bar Association
Member, Adirondack Women's Bar Association - Women's Bar Association of the State of New York
Former Secretary, Adirondack Women’s Bar Association
Former Volunteer, Uncontested Divorce Clinic (The Legal Project)
Former Volunteer, Wills Clinic (The Legal Project)
Mary M. Withington

80 Marvin Street
Saratoga Springs, New York 12866
518-584-0253

EDUCATION

Union University, Albany Law School, Albany, New York.
Received J.D., June 1981.

Bryn Mawr College, Bryn Mawr, Pennsylvania.
Received A.B., Cum Laude, May 1978.

LEGAL EXPERIENCE

Legal Aid Society of Northeastern New York, Inc.,
Saratoga Springs, New York.
Supervising Attorney, June 1986 to present.
Staff Attorney, September 1982 to May 1986.
Civil practice of poverty law with emphasis in domestic
relations and disability law.

The Ayco Corporation, Colonie, New York.
Staff Attorney, Research and Information Group, August
1981 to September 1982. Estate and income tax planning,
insurance analysis and investment counseling, primarily for
corporate executives.

ADMISSIONS AND MEMBERSHIPS

Admitted to practice in the Northern District of New York,
February 1982. Member of the New York State Bar;

Member of the American Bar Association, New York State
Bar Association, Saratoga County Bar Association and
Warren County Bar Association.

Treasurer and Board Member of the HIV/AIDS Coalition
of the Saratoga Region, Inc. Board Member of the Warren-
Washington Homeless Youth Coalition. Board Member
and current President of the Home of the Good Shepherd,
Saratoga Springs. Vestry Member and former Senior
Warden, Bethesda Episcopal Church, Saratoga Springs.

HONORS 1998 recipient of a Denison Ray Civil Legal Services Staff Award presented by
the New York State Bar Association Committee on Legal Aid.